

## ABSTRACT

An optical compensation sheet comprising at least two optically anisotropic layers each formed by orienting an optically anisotropic compound, the orientation direction in the optically anisotropic layer plane of the optically anisotropic compound in the two optically anisotropic layers intersecting each other at an angle of from 80 to 100 degrees, wherein, viewing the two layers from one side of the sheet, one of the two layers, when the compound is uniaxial, is oriented so that a first angle of optic axis of the uniaxial optically anisotropic compound to the sheet plane increases continuously or stepwise in the thickness direction of the sheet, or when the compound is biaxial, is oriented so that a second angle of a direction giving maximum refractive index of the biaxial optically anisotropic compound to the sheet plane increases continuously or stepwise in the thickness direction of the sheet, and the other layer, when the compound is uniaxial, is oriented so that the first angle decreases continuously or stepwise in the thickness direction of the sheet, or when the compound is biaxial, is oriented so that the second angle decreases continuously or stepwise in the thickness direction of the sheet.

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